AMENDMENTS TO THE CLAIMS

1 to 10. (Cancelled)

- 11. (Previously Presented) An oil-resistant sheet material wherein at least one coating layer containing a hydrophobized starch and a crosslinking agent for crosslinking the hydrophobized starch and a fatty acid is formed on at least one side of a substrate in an amount of 0.5 to 20 g/m², and wherein the fatty acid is added to the coating layer in a solid content of 1 to 50% by weight based on the total weight of the solid of the coating layer.
- 12. (Previously Presented) The oil-resistant sheet material according to claim 11, wherein the coating layer further contains polyvinyl alcohol.
- 13. (Currently Amended) The oil-resistant sheet material according to claim 11, wherein which comprises at least two coating layers comprising the a first coating layer as defined in elaim 11 containing a hydrophobized starch and a crosslinking agent for crosslinking the hydrophobized starch and a fatty acid in an amount of 0.5 to 20 g/m², wherein the fatty acid is added to the coating layer in a solid content of 1 to 50% by weight based on the total weight of the solid of the coating layer, and a second coating layer containing polyvinyl alcohol as a main component are formed on at least one side of the substrate.
- 14. (Currently Amended) The oil-resistant sheet material according to claim 11, wherein which comprises at least two coating layers comprising the a first coating layer as defined in elaim 11 containing a hydrophobized starch and a crosslinking agent for crosslinking the hydrophobized starch and a fatty acid in an amount of 0.5 to 20 g/m², wherein the fatty acid is added to the coating layer in a solid content of 1 to 50% by weight based on the total weight of the solid of the coating layer, and a second coating layer containing fatty acid as a main component are formed on at least one side of the substrate.

- 15. (Previously Presented) The oil-resistant sheet material according to claim 14, wherein the coating layer containing a hydrophobized starch is disposed nearer to the surface and the coating layer containing fatty acid is disposed farther from the substrate.
- 16 (Previously Presented) The oil-resistant sheet material according to claim 11, wherein the substrate contains a hydrophobized starch in a proportion of 1 to 15% by weight based on the total weight of the substrate.

17. (Cancelled)

- 18. (Previously Presented) The oil-resistant sheet material according to claim 11, wherein the crosslinking agent is an epichlorohydrin-group containing crosslinking agent.
- 19. (Previously Presented) The oil-resistant sheet material according to claim 11, wherein the fatty acid is a fatty acid sizing agent.
- **20.** (**Previously Presented**) The oil-resistant sheet material according to claim 11, wherein the fatty acid is modified by an epichlorohydrin-group containing chemical.
- 21. (Previously Presented) The oil-resistant sheet material according to claim 11, wherein the fatty acid is added to the coating layer in a solid content of 3 to 15% by weight based on the total weight of the solid of the coating layer.